

Exhibit C
SUMMARY OF UC DENVER COST SHARE POLICY

Type of Cost Share	Disclosed on UCD Grant/Contract Routing Slip?	Reflected in Proposal Budget/Narrative?	Department Completes Cost Share Document form?	Budget Change Authorization Required for UCD Cost Share?	Tracking Mechanism for UCD Funding Source	Tracking Mechanism for In-kind Contributions²
Mandatory – required as a condition of the award	Yes	Yes, in most cases.	Yes	Yes, if mandatory dollar match and cost share source is unrestricted or auxiliary program/project.	If mandatory level of effort requirement only, tracked through ePER. If mandatory dollar match, requires separate project. ¹	Department documents in-kind contributions and assigns dollar value for OGC/Finance use.
Obligatory – offered in proposal by UCD to be performed although not required as condition of award	Yes	Yes	Yes	Only if UCD non-payroll expenses are used for cost sharing, and source is unrestricted/aux.	Effort tracked through PER. Separate project for all non-payroll expenses. ¹	Department documents in-kind contributions and assigns dollar value for OGC/Finance use.
Voluntary – provided in excess of mandatory or obligatory cost sharing requirements	No	No	No	No	Effort tracked through PER. Effort 1% or more must be reported. Non-payroll cost share expenses documented by department for OGC/Finance use.	N/A
Facilities and Administrative Waiver/Reduction - Waiver/Reduction request by department requires prior approval of UCD.	Yes	Yes. Use of waived/reduced F & A to meet cost share commitments requires sponsoring agency approval.	No	No	“Facilities & Administrative Cost Variance Request” form will be used as source of cost share information	N/A

FP 4-8C, 2/2011

¹ Project established in fund supplying cost share dollars.

² Not recommended as a source of cost sharing due to documentation requirements.